

Council Directive 2006/112/EC of 28 November
2006 on the common system of value added tax

TITLE I

SUBJECT MATTER AND SCOPE

- Article 1 (1) This Directive establishes the common system of value added...
- Article 2 (1) The following transactions shall be subject to VAT:
- Article 3 (1) By way of derogation from Article 2(1)(b)(i), the following...
- Article 4 In addition to the transactions referred to in Article 3,...

TITLE II

TERRITORIAL SCOPE

- Article 5 For the purposes of applying this Directive, the following definitions...
- Article 6 (1) This Directive shall not apply to the following territories...
- Article 7 (1) In view of the conventions and treaties concluded with...
- Article 8 If the Commission considers that the provisions laid down in...

TITLE III

TAXABLE PERSONS

- Article 9 (1) 'Taxable person' shall mean any person who, independently, carries...
- Article 10 The condition in Article 9(1) that the economic activity be...
- Article 11 After consulting the advisory committee on value added tax (hereafter,...
- Article 12 (1) Member States may regard as a taxable person anyone...
- Article 13 (1) States, regional and local government authorities and other bodies...

TITLE IV

TAXABLE TRANSACTIONS

CHAPTER 1

supply of goods

- Article 14 (1) 'Supply of goods' shall mean the transfer of the...
- Article 15 (1) Electricity, gas, heat or cooling energy and the like...
- Article 16 The application by a taxable person of goods forming part...

- Article 17 (1) The transfer by a taxable person of goods forming...
Article 18 Member States may treat each of the following transactions as...
Article 19 In the event of a transfer, whether for consideration or...

CHAPTER 2

Intra-Community acquisition of goods

- Article 20 'Intra-Community acquisition of goods' shall mean the acquisition of the...
Article 21 The application by a taxable person, for the purposes of...
Article 22 The application by the armed forces of a State party...
Article 23 Member States shall take the measures necessary to ensure that...

CHAPTER 3

Supply of services

- Article 24 (1) 'Supply of services' shall mean any transaction which does...
Article 25 A supply of services may consist, inter alia, in one...
Article 26 (1) Each of the following transactions shall be treated as...
Article 27 In order to prevent distortion of competition and after consulting...
Article 28 Where a taxable person acting in his own name but...
Article 29 Article 19 shall apply in like manner to the supply...

CHAPTER 4

Importation of goods

- Article 30 'Importation of goods' shall mean the entry into the Community...

TITLE V

PLACE OF TAXABLE TRANSACTIONS

CHAPTER 1

Place of supply of goods

Section 1

Supply of goods without transport

- Article 31 Where goods are not dispatched or transported, the place of...

Section 2

Supply of goods with transport

- Article 32 Where goods are dispatched or transported by the supplier, or...
Article 33 (1) By way of derogation from Article 32, the place...

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- Article 34 (1) Provided the following conditions are met, Article 33 shall...
Article 35 Articles 33 and 34 shall not apply to supplies of...
Article 36 Where goods dispatched or transported by the supplier, by the...

Section 3

Supply of goods on board ships, aircraft or trains

- Article 37 (1) Where goods are supplied on board ships, aircraft or...

Section 4

Supplies of gas through a natural gas system, of electricity and of heat or cooling energy through heating and cooling networks

- Article 38 (1) In the case of the supply of gas through...
Article 39 In the case of the supply of gas through a...

CHAPTER 2

Place of an intra-Community acquisition of goods

- Article 40 The place of an intra-Community acquisition of goods shall be...
Article 41 Without prejudice to Article 40, the place of an intra-Community...
Article 42 The first paragraph of Article 41 shall not apply and...

CHAPTER 3

Place of supply of services

Section 1

Definitions

- Article 43 For the purpose of applying the rules concerning the place...

Section 2

General rules

- Article 44 The place of supply of services to a taxable person...
Article 45 The place of supply of services to a non-taxable person...

Section 3

Particular provisions

Subsection 1

Supply of services by intermediaries

- Article 46 The place of supply of services rendered to a non-taxable...

Subsection 2

Supply of services connected with immovable property

- Article 47 The place of supply of services connected with immovable property,...

Subsection 3

Supply of transport

- Article 48 The place of supply of passenger transport shall be the...
Article 49 The place of supply of the transport of goods, other...
Article 50 The place of supply of the intra-Community transport of goods...
Article 51 ' Intra-Community transport of goods ' shall mean any transport...
Article 52 Member States need not apply VAT to that part of...

Subsection 4

Supply of cultural, artistic, sporting, scientific, educational, entertainment and similar services, ancillary transport services and valuations of and work on movable property

- Article 53 The place of supply of services and ancillary services relating...
Article 54 The place of supply of the following services to non-taxable...

Subsection 5

Supply of restaurant and catering services

- Article 55 The place of supply of restaurant and catering services other...

Subsection 6

Hiring of means of transport

- Article 56 (1) The place of short-term hiring of a means of...

Subsection 7

Supply of restaurant and catering services for consumption on board ships, aircraft or trains

- Article 57 (1) The place of supply of restaurant and catering services...

Subsection 8

Supply of electronic services to non-taxable persons

- Article 58 The place of supply of electronically supplied services, in particular...

Subsection 9

Supply of services to non-taxable persons outside the Community

Article 59 The place of supply of the following services to a...

Subsection 10

Prevention of double taxation or non-taxation

Article 59a In order to prevent double taxation, non-taxation or distortion of...

Article 59b Member States shall apply Article 59a(b) to telecommunications services and...

CHAPTER 4

Place of importation of goods

Article 60 The place of importation of goods shall be the Member...

Article 61 By way of derogation from Article 60, where, on entry...

TITLE VI

CHARGEABLE EVENT AND CHARGEABILITY OF VAT

CHAPTER 1

General provisions

Article 62 For the purposes of this Directive: 'chargeable event' shall mean...

CHAPTER 2

Supply of goods or services

Article 63 The chargeable event shall occur and VAT shall become chargeable...

Article 64 (1) Where it gives rise to successive statements of account...

Article 65 Where a payment is to be made on account before...

Article 66 By way of derogation from Articles 63, 64 and 65,...

Article 67 Where, in accordance with the conditions laid down in Article...

CHAPTER 3

Intra-Community acquisition of goods

Article 68 The chargeable event shall occur when the intra-Community acquisition of...

Article 69 In the case of the intra-Community acquisition of goods, VAT...

CHAPTER 4

Importation of goods

- Article 70 The chargeable event shall occur and VAT shall become chargeable...
- Article 71 (1) Where, on entry into the Community, goods are placed...

TITLE VII

TAXABLE AMOUNT

CHAPTER 4

IMPORTATION OF GOODS

- Article 72 For the purposes of this Directive, 'open market value' shall...

CHAPTER 2

Supply of goods or services

- Article 73 In respect of the supply of goods or services, other...
- Article 74 Where a taxable person applies or disposes of goods forming...
- Article 75 In respect of the supply of services, as referred to...
- Article 76 In respect of the supply of goods consisting in transfer...
- Article 77 In respect of the supply by a taxable person of...
- Article 78 The taxable amount shall include the following factors: taxes, duties,...
- Article 79 The taxable amount shall not include the following factors: price...
- Article 80 (1) In order to prevent tax evasion or avoidance, Member...
- Article 81 Member States which, at 1 January 1993, were not availing...
- Article 82 Member States may provide that, in respect of the supply...

CHAPTER 3

Intra-Community acquisition of goods

- Article 83 In respect of the intra-Community acquisition of goods, the taxable...
- Article 84 (1) Member States shall take the measures necessary to ensure...

CHAPTER 4

Importation of goods

- Article 85 In respect of the importation of goods, the taxable amount...
- Article 86 (1) The taxable amount shall include the following factors, in...
- Article 87 The taxable amount shall not include the following factors: price...

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- Article 88 Where goods temporarily exported from the Community are re-imported after...
Article 89 Member States which, at 1 January 1993, were not availing...

CHAPTER 5

Miscellaneous provisions

- Article 90 (1) In the case of cancellation, refusal or total or...
Article 91 (1) Where the factors used to determine the taxable amount...
Article 92 As regards the costs of returnable packing material, Member States...

TITLE VIII

RATES

CHAPTER 1

Application of rates

- Article 93 The rate applicable to taxable transactions shall be that in...
Article 94 (1) The rate applicable to the intra-Community acquisition of goods...
Article 95 Where rates are changed, Member States may, in the cases...

CHAPTER 2

Structure and level of rates

Section 1

Standard rate

- Article 96 Member States shall apply a standard rate of VAT, which...
Article 97 (1) From 1 January 2006 until 31 December 2010, the...

Section 2

Reduced rates

- Article 98 (1) Member States may apply either one or two reduced...
Article 99 (1) The reduced rates shall be fixed as a percentage...
Article 100 On the basis of a report from the Commission, the...
Article 101 By 30 June 2007 at the latest the Commission shall...

Section 3

Particular provisions

- Article 102 After consultation of the VAT Committee, each Member State may...

Article 103	(1) Member States may provide that the reduced rate, or...
Article 104	Austria may, in the communes of Jungholz and Mittelberg (Kleines...
Article 104a	Cyprus may apply one of the two reduced rates provided...
Article 105	(1) Portugal may apply one of the two reduced rates...

CHAPTER 3

Temporary provisions for particular labour-intensive services

Article 106
Article 107
Article 108

CHAPTER 4

Special provisions applying until the adoption of definitive arrangements

Article 109	Pending introduction of the definitive arrangements referred to in Article...
Article 110	Member States which, at 1 January 1991, were granting exemptions...
Article 111	Subject to the conditions laid down in the second paragraph...
Article 112	If the provisions of Article 110 cause for Ireland distortion...
Article 113	Member States which, at 1 January 1991, in accordance with...
Article 114	(1) Member States which, on 1 January 1993, were obliged...
Article 115	Member States which, at 1 January 1991, were applying...
Article 116
Article 117	(1)
Article 118	Member States which, at 1 January 1991, were applying a...
Article 119	For the purposes of applying Article 118, Austria may apply...
Article 120	Greece may apply rates up to 30 % lower than...
Article 121	Member States which, at 1 January 1993, regarded work under...
Article 122	Member States may apply a reduced rate to the supply...

CHAPTER 5

Temporary provisions

Article 123	The Czech Republic may, until 31 December 2010, continue...
Article 124
Article 125	(1) Cyprus may, until 31 December 2010, continue to grant...
Article 126
Article 127	Malta may, until 31 December 2010, continue to grant an...
Article 128	(1) Poland may, until 31 December 2010, grant an...
Article 129	(1)
Article 130

TITLE IX EXEMPTIONS

CHAPTER 1

General provisions

Article 131 The exemptions provided for in Chapters 2 to 9 shall...

CHAPTER 2

Exemptions for certain activities in the public interest

Article 132 (1) Member States shall exempt the following transactions:
Article 133 Member States may make the granting to bodies other than...
Article 134 The supply of goods or services shall not be granted...

CHAPTER 3

Exemptions for other activities

Article 135 (1) Member States shall exempt the following transactions:
Article 136 Member States shall exempt the following transactions: the
supply of...
Article 137 (1) Member States may allow taxable persons a right of...

CHAPTER 4

Exemptions for intra-community transactions

Section 1

Exemptions related to the supply of goods

Article 138 (1) Member States shall exempt the supply of goods dispatched...
Article 139 (1) The exemption provided for in Article 138(1) shall not...

Section 2

Exemptions for intra-Community acquisitions of goods

Article 140 Member States shall exempt the following transactions: the intra-
Community acquisition...
Article 141 Each Member State shall take specific measures to ensure that...

Section 3

Exemptions for certain transport services

Article 142 Member States shall exempt the supply of intra-Community
transport of...

CHAPTER 5

Exemptions on importation

- Article 143 (1) Member States shall exempt the following transactions:
Article 144 Member States shall exempt the supply of services relating to...
Article 145 (1) The Commission shall, where appropriate, as soon as possible,...

CHAPTER 6

Exemptions on exportation

- Article 146 (1) Member States shall exempt the following transactions:
Article 147 (1) Where the supply of goods referred to in point...

CHAPTER 7

EXEMPTIONS RELATED TO INTERNATIONAL TRANSPORT

- Article 148 Member States shall exempt the following transactions: the supply of...
Article 149 Portugal may treat sea and air transport between the islands...
Article 150 (1) The Commission shall, where appropriate, as soon as possible,...

CHAPTER 8

Exemptions relating to certain Transactions treated as exports

- Article 151 (1) Member States shall exempt the following transactions:
Article 152 Member States shall exempt the supply of gold to central...

CHAPTER 9

Exemptions for the supply of services by intermediaries

- Article 153 Member States shall exempt the supply of services by intermediaries,...

CHAPTER 10

Exemptions for transactions relating to international trade

Section 1

Customs warehouses, warehouses other than customs warehouses and similar arrangements

- Article 154 For the purposes of this Section, 'warehouses other than customs...
Article 155 Without prejudice to other Community tax provisions, Member States may, ...
Article 156 (1) Member States may exempt the following transactions:

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- Article 157 (1) Member States may exempt the following transactions:
Article 158 (1) By way of derogation from Article 157(2), Member States...
Article 159 Member States may exempt the supply of services relating to...
Article 160 (1) Member States may exempt the following transactions:
Article 161 Member States may exempt supply of the following goods and...
Article 162 Where Member States exercise the option provided for in this...
Article 163 If the goods cease to be covered by the arrangements...

Section 2

Transactions exempted with a view to export and in
the framework of trade between the Member States

- Article 164 (1) Member States may, after consulting the VAT Committee,
exempt...
Article 165 Member States may set a common maximum amount for
transactions...

Section 3

Provisions common to Sections 1 and 2

- Article 166 The Commission shall, where appropriate, as soon as possible,
present...

TITLE X

DEDUCTIONS

CHAPTER 1

Origin and scope of right of deduction

- Article 167 A right of deduction shall arise at the time the...
Article 167a Member States may provide within an optional scheme that the...
Article 168 In so far as the goods and services are used...
Article 168a (1) In the case of immovable property forming part of...
Article 169 In addition to the deduction referred to in Article 168,...
Article 170 All taxable persons who, within the meaning of Article 1...
Article 171 (1) VAT shall be refunded to taxable persons who are...
Article 171a Member States may, instead of granting a refund of VAT...
Article 172 (1) Any person who is regarded as a taxable person...

CHAPTER 2

Proportional deduction

- Article 173 (1) In the case of goods or services used by...
Article 174 (1) The deductible proportion shall be made up of a...
Article 175 (1) The deductible proportion shall be determined on an annual...

CHAPTER 3

Restrictions on the right of deduction

- Article 176 The Council, acting unanimously on a proposal from the Commission,...
- Article 177 After consulting the VAT Committee, each Member State may, for...

CHAPTER 4

Rules governing exercise of the right of deduction

- Article 178 In order to exercise the right of deduction, a taxable...
- Article 179 The taxable person shall make the deduction by subtracting from...
- Article 180 Member States may authorise a taxable person to make a...
- Article 181 Member States may authorise a taxable person who does not...
- Article 182 Member States shall determine the conditions and detailed rules for...
- Article 183 Where, for a given tax period, the amount of deductions...

CHAPTER 5

Adjustment of deductions

- Article 184 The initial deduction shall be adjusted where it is higher...
- Article 185 (1) Adjustment shall, in particular, be made where, after the...
- Article 186 Member States shall lay down the detailed rules for applying...
- Article 187 (1) In the case of capital goods, adjustment shall be...
- Article 188 (1) If supplied during the adjustment period, capital goods shall...
- Article 189 For the purposes of applying Articles 187 and 188, Member...
- Article 190 For the purposes of Articles 187, 188, 189 and 191,...
- Article 191 If, in any Member State, the practical effect of applying...
- Article 192 Where a taxable person transfers from being taxed in the...

TITLE XI

OBLIGATIONS OF TAXABLE PERSONS AND CERTAIN NON-TAXABLE PERSONS

CHAPTER 1

Obligation to pay

Section 1

Persons liable for payment of VAT to the tax authorities

- Article 192a For the purposes of this Section, a taxable person who...
- Article 193 VAT shall be payable by any taxable person carrying out...
- Article 194 (1) Where the taxable supply of goods or services is...
- Article 195 VAT shall be payable by any person who is identified...

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Article 196	VAT shall be payable by any taxable person, or non-taxable...
Article 197	(1) VAT shall be payable by the person to whom...
Article 198	(1) Where specific transactions relating to investment gold between a...
Article 199	(1) Member States may provide that the person liable for...
Article 199a	(1) Member States may, until 30 June 2015 and for...
Article 200	VAT shall be payable by any person making a taxable...
Article 201	On importation, VAT shall be payable by any person or...
Article 202	VAT shall be payable by any person who causes goods...
Article 203	VAT shall be payable by any person who enters the...
Article 204	(1) Where, pursuant to Articles 193 to 197 and Articles...
Article 205	In the situations referred to in Articles 193 to 200...

Section 2

Payment arrangements

Article 206	Any taxable person liable for payment of VAT must pay...
Article 207	Member States shall take the measures necessary to ensure that...
Article 208	Where Member States designate the customer for investment gold as...
Article 209	Member States shall take the measures necessary to ensure that...
Article 210	Member States shall adopt arrangements for payment of VAT on...
Article 211	Member States shall lay down the detailed rules for payment...
Article 212	Member States may release taxable persons from payment of the...

CHAPTER 2

Identification

Article 213	(1) Every taxable person shall state when his activity as...
Article 214	(1) Member States shall take the measures necessary to ensure...
Article 215	Each individual VAT identification number shall have a prefix in...
Article 216	Member States shall take the measures necessary to ensure that...

CHAPTER 3

Invoicing

Section 1

Definition

Article 217	For the purposes of this Directive, ‘ electronic invoice ’...
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Section 2

Concept of invoice

Article 218	For the purposes of this Directive, Member States shall accept...
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Article 219 Any document or message that amends and refers specifically and...

Section 3

Issue of invoices

Article 219a Without prejudice to Articles 244 to 248, the following shall...
 Article 220 (1) Every taxable person shall ensure that, in respect of...
 Article 220a (1) Member States shall allow taxable persons to issue a...
 Article 221 (1) Member States may impose on taxable persons an obligation...
 Article 222 For supplies of goods carried out in accordance with the...
 Article 223 Member States shall allow taxable persons to issue summary invoices...
 Article 224 Invoices may be drawn up by the customer in respect...
 Article 225 Member States may impose specific conditions on taxable persons in...

Section 4

Content of invoices

Article 226 Without prejudice to the particular provisions laid down in this...
 Article 226a Where the invoice is issued by a taxable person, who...
 Article 226b As regards simplified invoices issued pursuant to Article 220a and...
 Article 227 Member States may require taxable persons established in their territory...
 Article 228
 Article 229 Member States shall not require invoices to be signed.
 Article 230 The amounts which appear on the invoice may be expressed...
 Article 231

Section 5

Paper invoices and electronic invoices

Article 232 The use of an electronic invoice shall be subject to...
 Article 233 (1) The authenticity of the origin, the integrity of the...
 Article 234
 Article 235 Member States may lay down specific conditions for electronic invoices...
 Article 236 Where batches containing several electronic invoices are sent or made...
 Article 237 By 31 December 2016 at the latest, the Commission shall...

Section 6

Simplification measures

Article 238 (1) After consulting the VAT Committee, Member States may, in...

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- Article 239 In cases where Member States make use of the option...
- Article 240 Where the taxable person has been allocated a VAT identification...

CHAPTER 4

Accounting

Section 1

Definition

- Article 241 For the purposes of this Chapter, ‘storage of an invoice...

Section 2

General obligations

- Article 242 Every taxable person shall keep accounts in sufficient detail for...
- Article 243 (1) Every taxable person shall keep a register of the...

Section 3

Specific obligations relating to the storage of all invoices

- Article 244 Every taxable person shall ensure that copies of the invoices...
- Article 245 (1) For the purposes of this Directive, the taxable person...
- Article 246
- Article 247 (1) Each Member State shall determine the period throughout which...
- Article 248 Member States may, subject to conditions which they lay down,...

Section 4

Right of access to invoices stored by electronic means in another Member State

- Article 248a For control purposes, and as regards invoices in respect of...
- Article 249 For control purposes, where a taxable person stores, by electronic...

CHAPTER 5

Returns

- Article 250 (1) Every taxable person shall submit a VAT return setting...
- Article 251 In addition to the information referred to in Article 250,...
- Article 252 (1) The VAT return shall be submitted by a deadline...
- Article 253 Sweden may apply a simplified procedure for small and medium-sized...
- Article 254 In the case of supplies of new means of transport...
- Article 255 Where Member States designate the customer of investment gold as...
- Article 256 Member States shall take the measures necessary to ensure that...

Article 257	Member States shall take the measures necessary to ensure that...
Article 258	Member States shall lay down detailed rules for the submission...
Article 259	Member States may require persons who make intra-Community acquisitions of...
Article 260	Member States shall lay down detailed rules for the submission...
Article 261	(1) Member States may require the taxable person to submit...

CHAPTER 6

Recapitulative statements

Article 262	Every taxable person identified for VAT purposes shall submit a...
Article 263	(1) The recapitulative statement shall be drawn up for each...
Article 264	(1) The recapitulative statement shall set out the following information:...
Article 265	(1) In the case of intra-Community acquisitions of goods, as...
Article 266	By way of derogation from Articles 264 and 265, Member...
Article 267	Member States shall take the measures necessary to ensure that...
Article 268	Member States may require that taxable persons who, in their...
Article 269	Acting unanimously on a proposal from the Commission, the Council...
Article 270	By virtue of the authorisation referred to in Article 269,...
Article 271	By virtue of the authorisation referred to in Article 269,...

CHAPTER 7

Miscellaneous provisions

Article 272	(1) Member States may release the following taxable persons from...
Article 273	Member States may impose other obligations which they deem necessary...

CHAPTER 8

Obligations relating to certain importations and exportations

Section 1

Importation

Article 274	Articles 275, 276 and 277 shall apply to the importation...
Article 275	The formalities relating to the importation of the goods referred...
Article 276	Where dispatch or transport of the goods referred to in...
Article 277	Where, on their entry into the Community, the goods referred...

Section 2

Exportation

Article 278	Articles 279 and 280 shall apply to the exportation of...
Article 279	The formalities relating to the exportation of the goods referred...
Article 280	In the case of goods which are temporarily exported from...

TITLE XII SPECIAL SCHEMES

CHAPTER 1

Special scheme for small enterprises

Section 1

Simplified procedures for charging and collection

Article 281 Member States which might encounter difficulties in applying the normal...

Section 2

Exemptions or graduated relief

Article 282 The exemptions and graduated tax relief provided for in this...
Article 283 (1) The arrangements provided for in this Section shall not...
Article 284 (1) Member States which have exercised the option under Article...
Article 285 Member States which have not exercised the option under Article...
Article 286 Member States which, at 17 May 1977, exempted taxable persons...
Article 287 Member States which acceded after 1 January 1978 may exempt...
Article 288 The turnover serving as a reference for the purposes of...
Article 289 Taxable persons exempt from VAT shall not be entitled to...
Article 290 Taxable persons who are entitled to exemption from VAT may...
Article 291 Subject to the application of Article 281, taxable persons enjoying...
Article 292 The arrangements provided for in this Section shall apply until...

Section 3

Reporting and review

Article 293 Every four years starting from the adoption of this Directive,...
Article 294 The Council shall decide, in accordance with Article 93 of...

CHAPTER 2

Common flat-rate scheme for farmers

Article 295 (1) For the purposes of this Chapter, the following definitions...
Article 296 (1) Where the application to farmers of the normal VAT...
Article 297 Member States shall, where necessary, fix the flat-rate compensation percentages...
Article 298 The flat-rate compensation percentages shall be calculated on the basis...

- Article 299 The flat-rate compensation percentages may not have the effect of...
- Article 300 The flat-rate compensation percentages shall be applied to the prices,...
- Article 301 (1) In the case of the supply of agricultural products...
- Article 302 If a flat-rate farmer is entitled to flat-rate compensation, he...
- Article 303 (1) Where the taxable customer pays flat-rate compensation pursuant to...
- Article 304 Member States shall take all measures necessary to verify payments...
- Article 305 Whenever Member States apply this flat-rate scheme, they shall take...

CHAPTER 3

Special scheme for travel agents

- Article 306 (1) Member States shall apply a special VAT scheme, in...
- Article 307 Transactions made, in accordance with the conditions laid down in...
- Article 308 The taxable amount and the price exclusive of VAT, within...
- Article 309 If transactions entrusted by the travel agent to other taxable...
- Article 310 VAT charged to the travel agent by other taxable persons...

CHAPTER 4

Special arrangements for second-hand goods, works of art, collectors' items and antiques

Section 1

Definitions

- Article 311 (1) For the purposes of this Chapter, and without prejudice...

Section 2

Special arrangements for taxable dealers

Subsection 1

Margin scheme

- Article 312 For the purposes of this Subsection, the following definitions shall...
- Article 313 (1) In respect of the supply of second-hand goods, works...
- Article 314 The margin scheme shall apply to the supply by a...
- Article 315 The taxable amount in respect of the supply of goods...
- Article 316 (1) Member States shall grant taxable dealers the right to...
- Article 317 If a taxable dealer exercises the option under Article 316,...
- Article 318 (1) In order to simplify the procedure for collecting the...
- Article 319 The taxable dealer may apply the normal VAT arrangements to...
- Article 320 (1) Where the taxable dealer applies the normal VAT arrangements...

- Article 321 If carried out in accordance with the conditions specified in...
Article 322 In so far as goods are used for the purpose...
Article 323 Taxable persons may not deduct from the VAT for which...
Article 324 Where the taxable dealer applies both the normal VAT
arrangements...
Article 325 The taxable dealer may not enter separately on the invoices...

Subsection 2

Transitional arrangements for second-hand means of transport

- Article 326 Member States which, at 31 December 1992, were applying
special...
Article 327 (1) These transitional arrangements shall apply to supplies of
second-hand...
Article 328 The VAT due in respect of each supply referred to...
Article 329 The VAT regarded as being incorporated by the taxable dealer...
Article 330 The VAT due in respect of each supply of means...
Article 331 Taxable persons may not deduct from the VAT for which...
Article 332 The taxable dealer may not enter separately on the invoices...

Section 3

Special arrangements for sales by public auction

- Article 333 (1) Member States may, in accordance with the provisions of...
Article 334 These special arrangements shall apply to supplies carried out
by...
Article 335 The supply of goods to a taxable person who is...
Article 336 The taxable amount in respect of each supply of goods...
Article 337 The net amount paid or to be paid by the...
Article 338 Organisers of sales by public auction who supply goods in...
Article 339 The organiser of the sale by public auction must issue...
Article 340 (1) The organiser of the sale by public auction to...
Article 341 Member States which apply the arrangements provided for in
this...

Section 4

Measures to prevent distortion of competition and tax evasion

- Article 342 Member States may take measures concerning the right of
deduction...
Article 343 Acting unanimously on a proposal from the Commission, the
Council...

CHAPTER 5

SPECIAL SCHEME FOR INVESTMENT GOLD

Section 1

General provisions

- Article 344 (1) For the purposes of this Directive, and without prejudice...
Article 345 Starting in 1999, each Member State shall inform the
Commission...

Section 2

Exemption from VAT

- Article 346 Member States shall exempt from VAT the supply, the intra-
Community...
Article 347 Member States shall exempt the services of agents who act...

Section 3

Taxation option

- Article 348 Member States shall allow taxable persons who produce
investment gold...
Article 349 (1) Member States may allow taxable persons who, in the...
Article 350 Where the supplier has exercised the right under Articles 348...
Article 351 Member States shall lay down detailed rules for the exercise...

Section 4

Transactions on a regulated gold bullion market

- Article 352 Each Member State may, after consulting the VAT Committee,
apply...
Article 353 Member States which, pursuant to Article 352, tax transactions
between...

Section 5

Special rights and obligations for traders in investment gold

- Article 354 Where his subsequent supply of investment gold is exempt
pursuant...
Article 355 Taxable persons who produce investment gold or transform gold
into...
Article 356 (1) Member States shall ensure that traders in investment gold...

CHAPTER 6

Special scheme for non-established taxable persons supplying electronic services to non-taxable persons

Section 1

General provisions

- Article 357 This Chapter shall apply until 31 December 2014 .
Article 358 For the purposes of this Chapter, and without prejudice to...

Section 2

Special scheme for electronically supplied services

- Article 359 Member States shall permit any non-established taxable person
supplying electronic...
Article 360 The non-established taxable person shall state to the Member
State...
Article 361 (1) The information which the non-established taxable person
must provide...
Article 362 The Member State of identification shall allocate to the non-
established...
Article 363 The Member State of identification shall strike the non-
established taxable...
Article 364 The non-established taxable person shall submit by electronic
means to...
Article 365 The VAT return shall show the identification number and, for...
Article 366 (1) The VAT return shall be made out in euro...
Article 367 The non-established taxable person shall pay the VAT when
submitting...
Article 368 The non-established taxable person making use of this special
scheme...
Article 369 (1) The non-established taxable person shall keep records of the...

TITLE XIII

DEROGATIONS

CHAPTER 1

Derogations applying until the adoption of definitive arrangements

Section 1

Derogations for States which were members of the Community on 1 January 1978

- Article 370 Member States which, at 1 January 1978, taxed the transactions...
Article 371 Member States which, at 1 January 1978, exempted the
transactions...

- Article 372 Member States which, at 1 January 1978, applied provisions derogating...
- Article 373 Member States which, at 1 January 1978, applied provisions derogating...
- Article 374 By way of derogation from Articles 169 and 309, Member...

Section 2

Derogations for States which acceded to the Community after 1 January 1978

- Article 375 Greece may continue to exempt the transactions listed in points...
- Article 376 Spain may continue to exempt the supply of services performed...
- Article 377 Portugal may continue to exempt the transactions listed in points...
- Article 378 (1) Austria may continue to tax the transactions listed in...
- Article 379 (1) Finland may continue to tax the transactions listed in...
- Article 380 Sweden may, in accordance with the conditions applying in that...
- Article 381 The Czech Republic may, in accordance with the conditions applying...
- Article 382 Estonia may, in accordance with the conditions applying in that...
- Article 383 Cyprus may, in accordance with the conditions applying in that...
- Article 384 For as long as the same exemptions are applied in...
- Article 385 Lithuania may, in accordance with the conditions applying in that...
- Article 386 Hungary may, in accordance with the conditions applying in that...
- Article 387 For as long as the same exemptions are applied in...
- Article 388 Poland may, in accordance with the conditions applying in that...
- Article 389 Slovenia may, in accordance with the conditions applying in that...
- Article 390 Slovakia may, in accordance with the conditions applying in that...
- Article 390a Bulgaria may, in accordance with the conditions applying in that...
- Article 390b Romania may, in accordance with the conditions applying in that...

Section 3

Provisions common to Sections 1 and 2

- Article 391 Member States which exempt the transactions referred to in Articles...
- Article 392 Member States may provide that, in respect of the supply...
- Article 393 (1) With a view to facilitating the transition to the...

CHAPTER 2

Derogations subject to authorisation

Section 1

Simplification measures and measures to prevent tax evasion or avoidance

- Article 394 Member States which, at 1 January 1977, applied special measures...
- Article 395 (1) The Council, acting unanimously on a proposal from the...

Section 2

International agreements

- Article 396 (1) The Council, acting unanimously on a proposal from the...

TITLE XIV

MISCELLANEOUS

CHAPTER 1

Implementing measures

- Article 397 The Council, acting unanimously on a proposal from the Commission,...

CHAPTER 2

VAT Committee

- Article 398 (1) An advisory committee on value added tax, called ‘the...

CHAPTER 3

Conversion rates

- Article 399 Without prejudice to any other particular provisions, the equivalents in...
- Article 400 When converting the amounts referred to in Article 399 into...

CHAPTER 4

Other taxes, duties and charges

- Article 401 Without prejudice to other provisions of Community law, this Directive...

TITLE XV

FINAL PROVISIONS

CHAPTER 1

Transitional arrangements for the taxation of trade between Member States

- Article 402 (1) The arrangements provided for in this Directive for the...
Article 403 The Council shall, acting in accordance with Article 93 of...
Article 404 Every four years starting from the adoption of this Directive,...

CHAPTER 2

Transitional measures applicable in the context of accession to the European Union

- Article 405 For the purposes of this Chapter, the following definitions shall...
Article 406 The provisions in force at the time the goods were...
Article 407 The provisions in force at the time the goods were...
Article 408 (1) The following shall be treated as an importation of...
Article 409 In the cases referred to in Article 408(1), the place...
Article 410 (1) By way of derogation from Article 71, the importation...

CHAPTER 3

Transposition and entry into force

- Article 411 (1) Directive 67/227/EEC and Directive 77/388/EEC are
repealed, without prejudice...
Article 412 (1) Member States shall bring into force the laws, regulations...
Article 413 This Directive shall enter into force on 1 January 2007....
Article 414 This Directive is addressed to the Member States.

ANNEX I

LIST OF THE ACTIVITIES REFERRED TO IN
THE THIRD SUBPARAGRAPH OF ARTICLE 13(1)

Telecommunications services; supply of water, gas, electricity
and thermal energy;...

ANNEX II

INDICATIVE LIST OF THE ELECTRONICALLY SUPPLIED SERVICES REFERRED
TO IN ARTICLE 58 AND POINT (K) OF THE FIRST PARAGRAPH OF ARTICLE 59

Website supply, web-hosting, distance maintenance of
programmes and equipment; supply...

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ANNEX III

LIST OF SUPPLIES OF GOODS AND SERVICES TO WHICH THE REDUCED RATES REFERRED TO IN ARTICLE 98 MAY BE APPLIED

Foodstuffs (including beverages but excluding alcoholic
beverages) for human and...

ANNEX IV

LIST OF THE SERVICES REFERRED TO IN ARTICLE 106

.....

ANNEX V

CATEGORIES OF GOODS COVERED BY WAREHOUSING ARRANGEMENTS OTHER THAN CUSTOMS WAREHOUSING AS PROVIDED FOR UNDER ARTICLE 160(2)

ANNEX VI

LIST OF SUPPLIES OF GOODS AND SERVICES AS REFERRED TO IN POINT (D) OF ARTICLE 199(1)

Supply of ferrous and non ferrous waste, scrap, and used...

ANNEX VII

LIST OF THE AGRICULTURAL PRODUCTION ACTIVITIES REFERRED TO IN POINT (4) OF ARTICLE 295(1)

Crop production: general agriculture, including viticulture;
growing of fruit (including...

ANNEX VIII

INDICATIVE LIST OF THE AGRICULTURAL SERVICES REFERRED TO IN POINT (5) OF ARTICLE 295(1)

Field work, reaping and mowing, threshing, baling, collecting,
harvesting, sowing...

ANNEX IX

WORKS OF ART, COLLECTORS' ITEMS AND ANTIQUES, AS REFERRED TO IN POINTS (2), (3) AND (4) OF ARTICLE 311(1)

PART A

Works of art

PART B

Collectors' items

PART C

Antiques

ANNEX X

LIST OF TRANSACTIONS COVERED BY THE DEROGATIONS
REFERRED TO IN ARTICLES 370 AND 371 AND ARTICLES 375 TO 390b

PART A

Transactions which Member States may continue to tax

PART B

Transactions which Member States may continue to exempt

ANNEX XI

PART A

Repealed Directives with their successive amendments

- (1) Directive 67/227/EEC (OJ 71, 14.4.1967, p. 1301)
- (2) Directive 77/388/EEC (OJ L 145, 13.6.1977, p. 1)

PART B

Time limits for transposition into national law

ANNEX XII

CORRELATION TABLE

Status: EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

- (1) [OJ L 145, 13.6.1977, p. 1. Directive as last amended by Directive 2006/98/EC (OJ L 363, 20.12.2006, p. 129).]
- (2) [OJ 71, 14.4.1967, p. 1301. Directive as last amended by Directive 77/388/EEC.]
- (3) OJ L 253, 7.10.2000, p. 42.
- (4) OJ L 76, 23.3.1992, p. 1. Directive as last amended by Directive 2004/106/EC (OJ L 359, 4.12.2004, p. 30).